

WILLIAM K. GAUER

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INDEPENDENT ACCOUNTANT'S COMPILATION REPORT

Office of the State Auditor and Inspector
State of Oklahoma
2300 North Lincoln Boulevard, Room 100
Oklahoma City, OK 73105

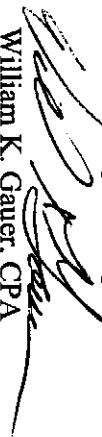
I have compiled the 2013-14 Annual Survey of City and Town Finances of the Town of Dacoma, Oklahoma, (SA&I Form 2643) included in the accompanying prescribed form. We have not audited or reviewed the financial statements in the accompanying prescribed form and accordingly, do not express an opinion or provide any assurance about whether the financial statements are in accordance with the basis of accounting prescribed by the Oklahoma State Auditor and Inspector.

Management is responsible for the preparation and fair presentation of the financial statements in the prescribed form in accordance with the basis of accounting prescribed by the Oklahoma State Auditor and Inspector and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements.

My responsibility is to conduct the compilation in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The objective of a compilation is to assist management in presenting financial information in the form of financial statements and supporting information without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statements and supporting information.

The financial statements included in the accompanying prescribed form are presented in accordance with the requirements of the Oklahoma State Auditor and Inspector, and are not intended to be a complete presentation of the City's assets and liabilities.

This report is intended solely for the information and use of management and the Office of the Oklahoma Auditor and Inspector and is not intended to be and should not be used by anyone other than these specified parties.



William K. Gauer, CPA

April 30, 2015

DUE DATE: Six months after Fiscal-Year-End

IMPORTANT

This report is to be compiled by your auditor from the audited financial statements of the municipality as required by Oklahoma Statutes, Section 17-105.1 of Title 17, Section 17-105.1 of Title 11, SSARS 193.27 requires an accountant's compilation report to accompany this form.

This report details the funds available to the municipality and the use of those funds including information relating to the duly constituted authorities of the municipality (public trusts, etc.) for the fiscal year ending 2014. State and federal government instructions (coverage for information on related entities and activities to be included in this report on page 5 of this document.

This report, principally for planning purposes at the local, State, and national level, is used by the Office of the State Auditor, the Oklahoma Municipal League, public interest groups, State and Federal agencies and universities. When completed, please file electronically at www.sai.ok.gov.

**OFFICE OF THE STATE AUDITOR AND INSPECTOR
STATE OF OKLAHOMA
GARY JONES, AUDITOR AND INSPECTOR
ANNUAL SURVEY OF CITY AND TOWN FINANCES**

Town of Dacoma

Name

PO Box 22

Address

Dacoma

City

OK

State

73772

ZIP Code

RETURN TO Office of the Auditor and Inspector
State of Oklahoma at www.sai.ok.gov

TAX REVENUES

Items 1-3 — Report collections from all taxes imposed by your government. Include current and delinquent amounts, penalties, and interest. Do not include receipts from service charges, special assessments, interest earnings, fines, or any other sources that are not taxes or licenses.

Item	Amount (Omit cents)	Item	Amount (Omit cents)
1. Property taxes — General fund, building fund, and sinking fund	109	e. Use tax	129
2. Local sales taxes — Taxes on goods and services, measured as a percent of sales or receipts, or as an amount per unit sold (gallon, package, etc.). Report only these taxes imposed by your government. Shares of taxes imposed by another government are to be reported under part 1A below.	109	3. Occupation and business licensing and permits	128
a. General sales tax	115	a. Enter here licenses and inspection charges on occupations and businesses — for example, inspection of restaurants, restaurants, and food manufacturing plants; food handler permits; plumbing permits; taxicab licenses; tags; animal tags; vending licenses; and liquor licenses; business licenses, etc.	120
b. Franchise fee or tax	\$6,792	b. Other licensing and permits	109
c. Cigarette tax	C90	4. Other — Specify	109
d. Hotel/Motel	T10		

Part 1A INTERGOVERNMENTAL REVENUE

Report all amounts received by your government from other governments, including grants, shares of taxes imposed by other governments, payments in lieu of taxes and reimbursements for services performed for other governments, excluding loans. Also exclude here and report as "Tax Revenues" in part 1, any taxes imposed by your government which were collected for it by another government.

Column (a) — Report all amounts your government received from the State (other than as collection fees), including any amounts financed wholly or in part from federal grants to the State.
Column (c) — Report only amounts received directly from the Federal Government.

Purpose for which received	Amount (Omit cents)		
	From State (a)	From other local governments (b)	From Federal Government (directly) (c)
General support — Total amounts received (as per capita grants, shared taxes, etc.) without restrictions as to particular programs or purposes to be financed.	C98	D98	B90
1. Alcoholic beverage tax	\$3,029		B46
2. Street and highways	C41	D42	B42
3. Health or hospital	C91	D91	B91
4. Grants received for water utilities	C90	D90	B90
5. Grants received for waste water utilities	C90	D90	B90
6. Grants received for housing, economic, and community development	C90	D90	B91
7. Airports	C94	D94	B94
8. Mass transit rail and/or bus system	C99	D99	B99
9. Grants received for transportation	C90	D90	B90
10. ALL OTHER (From State — code C99; From Federal Government — Code B89) — Include in the appropriate box, receipts from various payments such as —			
a. Parks and recreation (BOR or HUD)	C90	D90	B90
b. Public safety	C90	D90	B90
c. Job training	C90	D90	B90
d. Library grants	C90	D90	B90
e. Other — Specify	C90	D90	B90
f.	C90	D90	B90

Part 1B OTHER REVENUES — Other than tax and intergovernmental revenues

Enter below amounts of the stated types of revenue (net of refunds and interfund transfers) received by your government during the fiscal year. Be sure to include revenues of all funds other than the exceptions noted in the special instructions.

Item	Amount (Omit cents)	Item	Amount (Omit cents)
1. Utility sales revenue — Gross receipts of any water, electric, gas, or transit systems operated by your government, from utility sales and charges. Exclude any amounts paid to such utilities by the parent government.	A91	2. Other sales and service revenue — Gross receipts from sales, rentals, maintenance assessments, and other charges for municipal services, aside from utility receipts (entered in item 1) and exclusive of amounts received from other governments.	A90
a. Water supply system	\$85,134	a. Sewerage charges	A91
b. Electric power system	A92	b. Refuse collection charges	A91
c. Gas supply system	A93	c. Hospital charges received on behalf of individual patients under the Medicare program or other insurance-type arrangements. Exclude Medicaid and amounts for hospital purposes received from other governments.	A95
d. Transit	A94		

PURPOSE	EXPENDITURES BY PURPOSE AND TYPE			
	Personal services (a)	Operations and maintenance (b)	CAPITAL OUTLAY	
			Construction (c)	Purchase of land, equipment and structures (d)
PUBLIC SAFETY — Continued				
15. Correction institutions — Operation of facilities for confinement, correction and rehabilitation of adults or juveniles.	EA4	EA4	FA4	GA4
16. Other corrections — Probation and parole activities — But exclude "lock-up" operations (report in item 15).	EA5	EA5	FA5	GA5
17. Protection inspection and regulation, n.e.c. — Regulation of private enterprise (or the protection of the public and inspection of hazardous activities (including building inspection) except when related to major functions, such as health, natural resources, etc.	EA6	EA6	FA6	GA6
AMBULANCE				
18. All expenditures for city operated or subsidized ambulance services	EA2	EA2	FA2	GA2
CULTURE AND RECREATION				
19. Parks, cultural activities, and other recreation — Include playgrounds, golf courses, swimming pools, museums, marinas, community music, drama, celebrations, and zoos.	EA1	EA1	FA1	GA1
20. Libraries — Include payments to nongovernmental libraries as well as libraries operated by the city. Aid to other governmental libraries should be excluded and reported in part III.	EA2	EA2	FA2	GA2
UTILITIES				
21. Gross expenditure for utility systems operated by your government. Exclude interest (report in item 19); also exclude utility contributions to the parent government and deduct the cost of providing services to the parent government (e.g., for street lighting, hydrant rental, etc.).	EA1	EA1	FA1	GA1
a. <u>Water supply system</u>		\$50,657		
b. <u>Electric power supply</u>	EA2	EA2	FA2	GA2
c. <u>Gas supply system</u>	EA3	EA3	FA3	GA3
d. <u>Transit system</u>	EA4	EA4	FA4	GA4
e. <u>Sewers and storm sewers</u> — Construction, maintenance and operation of sanitary and storm sewer systems and sewage disposal plants	EA6	EA6	FA6	GA6
f. <u>Solid waste and landfill</u> — The collection and disposal of garbage and landfill operations	EA1	EA1	FA1	GA1
INTEREST ON DEBT				
22. Amounts of interest paid, including any interest on short-term or nonguaranteed obligations, as well as general obligations.				
a. <u>Water supply system</u>		\$4,492		
b. <u>Electric power supply</u>		IX3		
c. <u>Gas supply system</u>		IX4		
d. <u>Transit system</u>		IX5		
e. All interest not covered by items 19a through 19d				
ALL OTHER EXPENDITURES				
23. Include any amounts which have not been allocated above by purpose, such as: your employer contribution to a State administered retirement system or to the Federal Social Security System; judgments and insurance premiums; and municipal service agencies, such as a central garage or an engineering department, which serve more than one functional agency, and whose expenses are not allocated to the various departments. Do not include: (1) Payments for retirement of debt; (2) payments for purchase of securities; (3) transfer between funds or agencies of your government; or (4) benefits and payments from distinct employee pension funds.				
a. <u>Housing and community development</u> — Gross expenditure for urban renewal, slum clearance, municipal housing projects, and similar activities.	EA7	EA7	FA7	GA7
b. <u>Economic development</u>	EA8	EA8	FA8	GA8
c. <u>Civil defense</u>	EA9	EA9	FA9	GA9
d. <u>Cemetery operations and maintenance</u>	EA3	EA3	FA3	GA3
e. <u>Miscellaneous commercial activities</u>	EA6	EA6	FA6	GA6
Other — Specify <u>IX</u>				
f. _____				
g. _____				
h. _____				

Part III

INTERGOVERNMENTAL EXPENDITURES

Please detail all payments made to other governments for services or programs performed on a reimbursement or cost-sharing basis — e.g., for hospital care, highways, school tuition, or support, etc. (Such amounts should be excluded from expenditure figures reported in column (b) of part II.) Enter "None" if your government made no reportable payments to other governments during the fiscal year.

Item	Type of recipient government(s) (County, State, school districts, etc.)	Amount (Omit cents) (b)	Item	Type of recipient government(s) (County, State, school districts, etc.)	Amount (Omit cents) (b)
1.	(a)	(b)	5.	(a)	(b)
2.			6.		
3.			7.		
4.			8.		

Part IV

SALARIES, WAGES, AND FORCE ACCOUNT

Report the total expenditure for salaries and wages included in column (a) of part II, as well as any salaries and wages paid on force account construction projects.

200 Amount (Omit cents)

Part V

DEBT OUTSTANDING, ISSUED, AND RETIRED — Report special obligations of all agencies of your government as well as general city or town debt.

1. Long-term debt — Bonds, mortgages, etc., with an original term of more than one year issued in the name of your government or of particular agencies.

When an advance refunding has resulted in a legal or an in-substance defeasance, the debt may be considered extinguished, reported as retired in the year of defeasance and should not be reported herein in subsequent years.

	AMOUNT, BY PURPOSE (Omit cents)			Outstanding total (a) plus (b) minus (c) (d)
	Outstanding at beginning of fiscal year (a)	DURING FISCAL YEAR Issued (b)	Retired (c)	
a. Sewer debt	10U	20U	30U	40U
b. Water supply system debt	10U	20U	30U	40U
c. Electric power system debt	10U	20U	30U	40U
d. Gas supply system debt	10U	20U	30U	40U
e. Transit	10U	20U	30U	40U
f. Industrial revenue and pollution control debt	10U	20U	30U	40U
g. All other purposes	10U	20U	30U	40U

2. Short-term (interest-bearing) debt — Tax anticipation notes, bond anticipation notes, interest-bearing warrants, and other obligations with a term of one year or less — Exclude accounts payable and other noninterest-bearing obligations.

51V Amount (Omit cents)

- a. Amount outstanding at beginning of fiscal year

61V

- b. Amount outstanding at end of fiscal year

Part VI

CASH AND INVESTMENTS HELD AT END OF FISCAL YEAR

Report separately for each of the three types of funds listed below, the total amount of cash on hand and on deposit and investments in Federal Government, Federal agency, State and local government, and non-governmental securities. Report all investments at carrying value. Include in the sinking fund total any mortgages and notes receivable held as offsets to housing and industrial financing items. Exclude accounts receivable, value of real property, and all non-security assets. Assets obtained and held pursuant to an advance refunding that results in a legal or in-substance defeasance should not be reported herein.

Type of fund	Amount at end of fiscal year (Omit cents)
1. Sinking funds — Reserves held for redemption of long-term debt. All cash held for statutory sinking fund and revenue bond related accounts and any other reserves held for redemption of long-term debt.	W01
2. Bond funds — Unexpended proceeds from sale of G. O. and revenue bond issues held pending disbursement	W01
3. All other funds except employee retirement funds	W01 \$632,931
4. Retirement systems — Single employer plans only	

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Part VII AUDITOR INFORMATION

NOTE — This report will not be considered complete unless an accompanying "accountant's compilation report on financial statements included in certain prescribed forms" is attached to the report. The municipality's auditor should follow the guidelines in AR Section 300 of the AICPA Professional Standards in preparing such compilation report.

Auditor's firm name

William K Gauer CPA

Address — Number and street

121 South Noble Ave

City

Watonga

State

OK

ZIP Code

73772

TELEPHONE

Area code

Number

Extension

(580) 623-5071

203

Name of contact person/Email

Bill Gauer

COVERAGE OF THIS REPORT

The financial reporting entity for which information is to be presented should comply with generally accepted accounting principles for governments. Current authoritative guidance is provided in GASB Codification Section 2100 and/or GASB Statement No. 14. These statements prescribe that the financial reporting entity should consist of the primary government or oversight unit and all blended and discretely presented component units.

Oklahoma Statutes, Section 17-105.1 of Title 11 require that municipalities include information relating to all of its duly constituted authorities. Copies of this form may be distributed to component units for their completion. Forms completed by component units should not be filed separately but should be returned to the appropriate municipality for inclusion in the report filed for the financial reporting entity. Such component units would include special districts, hospitals, boards, trusts, and authorities meeting the inclusion criteria of the statements reference above.

SUPPLEMENTARY INSTRUCTIONS FOR OKLAHOMA MUNICIPALITIES 2014 ANNUAL SURVEY OF CITY AND TOWN FINANCES

COVERAGE OF THIS REPORT

In addition to the fiscal activities of your general government, include the revenues, expenditures, assets and debt of the following types of agencies, if they are operative in your city or town.

- City water districts
- Medical center authorities
- Joint airport boards
- Municipal parking districts
- Rural water, sewer, gas, and solid waste management districts with ex officio boards
- Public trusts (Title 60, Section 176 of the Oklahoma Statutes)
- Separate road districts
- Sewer districts
- Utilities authorities
- Zoning districts

Exclude Internal/Service funds

Part I — TAX REVENUES

This part refers to all city-imposed taxes. It does not include service charges, special assessments (such as those for paving districts), or interest earnings, fines, or any other sources which are not taxes or licenses.

1. Property taxes (code T01)

Also include city-imposed ad valorem property taxes collected by the county and paid to the city for the repayment of G.O. bonds.

2. Local sales taxes

a. General sales tax (code T09)

Report revenue from city-imposed sales tax only. This tax is collected by the State and paid back to the city minus a small percentage withheld by the State for handling expenses. Be sure to enter only the amount of the check received from the State.

b. Franchise fee or tax, public utilities (code T15)

Enter here any franchise tax collected from a private utility to operate within the city such as gas, electric, telephone, cable TV, etc.

d. Other — Specify any sales tax not mentioned above.

3. Licenses, permits, and other taxes

a. Occupation and business licensing and permits (code T28)

Enter here licenses and inspection charges on occupation and business.

b. Report only licenses and permits not included in 3a. (code T29)

Part II — INTERGOVERNMENTAL REVENUE

1. General support

From State (code C30) — Enter amount received from alcoholic beverage tax county distribution.

2. Streets and highways (codes C46, D46, and B46)

Enter receipts from commercial vehicle tags, gasoline tax, bus mileage tax, registration tags.

3. Health or hospitals (codes C42, D42, and B42)

In the appropriate column, list any intergovernmental revenues received for operation of a hospital, health facility, or health department, (grants, not loans) or funds received from other government jurisdictions for health services or facilities operated by your government.

4. Grants received for utilities (codes C91 to B91)

7. Grants received for mass transit and/or bus systems (codes C94 to B94)

9. All other (From State — code C-89, From Federal Government — code B89)

Include in the appropriate box, receipts from various payments such as:

- Park and recreation (BOR or HUD)
- Community development and urban renewal
- Civic defense
- Water and sewer facilities
- Manpower planning and utilization

Part II B — OTHER REVENUE

3. Special assessment funds

Include —

- All transactions of special assessment funds established to finance streets, sidewalks, or other local improvements within the city.
- Assessments collected from property owners at part IB, item 3.
- Expenditure from improvements at part II. Report as capital outlay.
- Interest paid on special assessment obligations at part II, item 19e.
- Transactions of special assessment bonds at part V.
- Cash and security holdings of special assessment funds at part VI.

Part IV — SALARIES, WAGES, AND FORCE ACCOUNT

Report salaries and wages for all employees full- and part-time, include salaries paid for employees of any utility owned and operated by your government. Report salaries in gross amounts before deductions for income taxes, Social Security, or retirement coverage.

Part V — DEBT OUTSTANDING, ISSUED, AND RETIRED

Also include industrial revenue or pollution control bonds, if issued by your city or town.

Hospitals — The following hospitals are classified as agencies of various municipal governments and their transactions should be included in the appropriate parts of this report.

Municipality	Hospital
Camegie	Camegie Tri-County Municipal Hospital
Cleveland	Cleveland Area Hospital
El Reno	Mercy Hospital El Reno
Fairview	Fairview Regional Medical Center Authority
Holdenville	Holdenville General Hospital
Lindsay	Lindsay Municipal Hospital
Norman	Norman Regional Hospital
Okeene	Okeene Municipal Hospital
Pauls Valley	Pauls Valley General Hospital
Pawnee	Pawnee Municipal Hospital
Tahlequah	Tahlequah City Hospital
Watonga	Watonga Municipal Hospital